

ABSTRACT OF THE DISCLOSURE

5 A signal processing apparatus includes an input  
attribute determination section for determining an input  
attribute representing at least one of a type of an audio  
codec, a sampling frequency and a number of channels of an  
input signal; and an input signal processing section for  
processing the input signal. The input signal processing  
section determines whether the input attribute has been  
10 changed based on a determination result provided by the input  
attribute determination section; and when a calculation  
remainder generated in the input signal processing section  
by the change in the input attribute, the input signal  
processing section assigns at least a part of the calculation  
15 remainder to processing of the input signal.

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